

CALLER: Ron Reisman, Food Processors Assoc.

FOR: Food Processors Assoc.

DATE: Oct. 6, 1987

T-87-290

QUESTION: Lobbyist employer asks March Fong Eu to speak at a
function it sponsors. Ms. Eu requests that her honorarium be
given to a charitable organization. Is the honorarium considered
a reportable activity expense?

ANSWER: Yes. Even though Ms. Eu did not accept the honorarium
and, in fact, never received it, the fact that she earned it and
was able to direct its use means it was "income" to her. Therefore
it is a reportable activity expense by the lobbyist employer which
made the payment.

FILE REFERENCE: Sections 82030, 86112, 87207